

# HOUSE RESEARCH

## Bill Summary

**FILE NUMBER:** H.F. 874

**DATE:** February 16, 2015

**Version:** With author's amendment (H0874A1)

**Authors:** Rarick and others

**Subject:** Sales tax exemption for construction of a wastewater treatment facility in the city of Mora

**Analyst:** Pat Dalton

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The bill provides a sales tax exemption on materials, supplies, and equipment used in constructing a wastewater treatment facility in the city of Mora. Exempt materials must be purchased between January 1, 2015, and January 1, 2017. The exemption applies to purchases by the city, or a contractor, subcontractor or builder; however the tax must be paid at the time of the purchase of the materials and the city must apply for the refund. Money is appropriated from the general fund to pay the refund.